

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 7
	:	
THE ULTIMATE LIVING GROUP, LLC,	:	Case No. 07-00161 (JJF)
	:	
Debtor.	:	Objection Deadline: To Be Determined
	:	Hearing Date: To Be Determined

**APPLICATION BY GIULIANO MILLER AND COMPANY, LLC
FOR ALLOWANCE OF FIRST AND FINAL COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES
AS ACCOUNTANTS TO THE TRUSTEE
FOR THE PERIOD MARCH 10, 2006 THROUGH JUNE 20, 2007**

Name of Applicant:	<u>Giuliano Miller and Company, LLC.</u>
Authorized to Provide Professional Services to:	<u>Alfred T. Giuliano, Chapter 7 Trustee</u>
Date of Retention:	<u>July 6, 2005</u> <u>nunc pro tunc to May 31, 2005</u>
Period for which compensation and reimbursement is sought:	<u>MARCH 10, 2006 THROUGH JUNE 20, 2007</u>
Amount of Compensation sought as actual, reasonable and necessary:	<u>\$ 998.50</u>
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 28.98</u>

This is a: Interim X Final application

Prior Applications: N/A

		REQUESTED:		APPROVED:	
Date Filed:	Period Covered:	Fees:	Expenses:	Fees:	Expenses:

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re: : Chapter 7
THE ULTIMATE LIVING GROUP, LLC, :
Debtor. : Case No. 07-00161 (JJF)
: Objection Deadline: To Be Determined
: Hearing Date: To Be Determined

**FIRST AND FINAL APPLICATION OF GIULIANO, MILLER AND COMPANY, LLC
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES
AS ACCOUNTANTS TO THE TRUSTEE,
FOR THE PERIOD MARCH 10, 2006 THROUGH JUNE 20, 2007**

Giuliano, Miller and Company, LLC, Accountants to Alfred T. Giuliano, Chapter 7 Trustee for the estate of The Ultimate Living Group, LLC (the "Trustee"), hereby applies to the United States District Court for the District of Delaware ("Court") for Allowance of the First and Final Compensation for Services Rendered and Reimbursement of Expenses as Accountants to the Trustee for the Period of March 10, 2006 through June 20, 2007 ("Application Period") and, in support thereof, states:

This Court has jurisdiction to hear this matter pursuant to 28 U.S.C. §§ 157 and 1334, 11 U.S.C. §§ 328, 330 and 331, Bankruptcy Rule 2016.

Background

1. On October 18, 2004, The Ultimate Living Group LLC, 1. (the "Debtors") filed a voluntary petition for relief under Chapter 11 of the United States Code (the "Bankruptcy Code") and converted to a case under Chapter 7 on May 31, 2005.

2. On May 31, 2005 the United States Trustee for Region Three appointed Alfred T. Giuliano as the Chapter 7 Trustee. The Trustee has accepted this appointment, has qualified and is acting in that capacity.

3. On June 7, 2005, the Trustee filed with the Court a Motion for Order Authorizing the Employment of and Retention of Giuliano Miller and Company, LLC (“GMCO”), to serve as Accountants for the Trustee. On July 6, 2005, this Court entered an Order signed on July 6, 2005 approving employment of GMCO as Accountants (the “Retention Order”) nunc pro tunc to May 31, 2005 (Docket No.: 92). The Retention Order authorizes GMCO to be compensated in accordance with the procedures set forth in sections 328, 330 and 331 of the Bankruptcy Code, the applicable Federal Rules of Bankruptcy Procedure, the rules of this Court, and such other procedures as have been or may be fixed by Order of this Court.

4. At all relevant times, GMCO has been a disinterested person as that term is defined in Section 101(14) of the Bankruptcy Code and has not represented nor held any interest adverse to this estate.

5. Except as noted above, no payments have heretofore been made or promised to GMCO for services rendered or to be rendered in any capacity whatsoever in connection with this case. There is no agreement or understanding between GMCO and any other person other than among the members of GMCO for the sharing of compensation to be received for services rendered in this case.

6. The employees of GMCO who have rendered professional services in this case during the Application Period are included in **Attachment B** of this Motion, which form is included directly behind the cover sheet of this Motion. In conformance with the employment application, the terms of GMCO's employment are as follows: GMCO charges accounting fees

on an hourly basis at its normal and customary hourly rates, which are set in accordance with each accountant's position, seniority and expertise. For each professional, years of professional experience, hourly rate and total hours of service rendered are detailed in **Attachment B** of this Motion.

7. During the period covered by this application, Applicant provided accounting services to the Trustee in connection with the estate of the Debtor. The services performed by GMCO on behalf of the Trustee include, without limitation, the following:

- a) GMCO retrieved, reviewed, and researched tax filing requirements.
- b) GMCO reviewed workpapers, returns, and accounting records of the debtor to determine tax status.

8. The nature of the work performed by these persons is fully detailed in the billing entries kept by each accountant and paraprofessional. The detailed billing entries are attached hereto and made a part hereof as Exhibit "A". In accordance with Local Rule 2016-2, a summary and breakdown by project category of the services performed is set forth in **Attachment B** located directly behind the coversheet of this motion.

9. Applicant charged its normal hourly rates for work of this type. The reasonable value of the services rendered by the Applicant to the Trustee is \$998.50.

10. In accordance with Local Rule 2016-2, a summary of actual and necessary expenses incurred by GMCO for the Application Period is also set forth in **Attachment B**. GMCO adjusted the copying costs to comport with the Court's allowance of \$.10 per page.

11. In accordance with Local Rule 2016-2, GMCO certifies that this Motion complies with the Local Rules. See Affidavit of Donna M. Miller, CPA, CIRA attached hereto as **Exhibit B**.

Relief Requested

12. GMCO seeks an allowance and payment of \$998.50 in fees and reimbursement of \$28.98 in actual expenses for the period March 10, 2006 through June 20, 2007.

13. Pursuant to Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by GMCO for its accounting fees and costs is fair and reasonable given (a) the complexity of the case; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under this title. See 11 U.S.C. § 330. Furthermore, the request for reimbursement of expenses is for disbursements made by GMCO.

14. The Court is authorized to award compensation and allow an interim distribution of the compensation pursuant to 11 U.S.C. § 331.

WHEREFORE, GMCO respectfully request that the Court enter the Order submitted herewith granting GMCO, for the period March 10, 2006 through June 20, 2007, an allowance of \$998.50 as compensation for actual and necessary accounting services rendered, and \$28.98 for reimbursement of actual expenses, for a total of \$1,027.48 and grant such other and further relief as this Court may deem just and proper.

Giuliano Miller and Company, LLC

By: Donna M. Miller
Donna M. Miller, CPA, CIRA
750 Rt. 73 South, Suite 110
Marlton, NJ 08053

Dated: 6/26/07

**ATTACHMENT B – LOCAL FORM 102/RULE 2016-2
COMPENSATION BY PROFESSIONAL**

Name of Professional	Position of Applicant (Professional Experience)	Total Hours Billed	Hourly Rate (\$)	Gross Amount (\$)	Adjustment (\$)	Net Amount (\$)
Alfred T. Giuliano	Sr Partner (20+ yrs) CPA, CIRA, CFE	1.0	375.00	375.00	0.00	375.00
Colleen M. Kelly	Jr Acct (5-10 yrs) CPA, MS-Tax	4.3	145.00	623.50	0.00	623.50
TOTAL		5.3		998.50	0.00	998.50

ATTACHMENT B – LOCAL FORM 102/RULE 2016-2
COMPENSATION BY PROJECT CATEGORY

PROJECT CATEGORY	TOTAL HOURS	GROSS FEES (\$)	ADJUST. (\$)	NET FEES (\$)
1. Case Background & Administration – Review of petition, docket, and other case background information.	0.00	0.00	0.00	0.00
2. Bank Account – Analyze cutoff of expenses between debtor and new Graham Field bank accounts and	0.00	0.00	0.00	0.00
3. Accounting & Tax Analysis of Claims – Analyze tax claims and claims requiring an accounting, such as leases.	0.00	0.00	0.00	0.00
4. Pension & Employee Related Issues – Review pension matters and employee related notices.	0.00	0.00	0.00	0.00
5. Fee Applications – Prepare firm's employment and fee applications and motions to employ.	0.00	0.00	0.00	0.00
6. Litigation Support – Provide assistance on litigation matters, excluding avoidance matters.	0.00	0.00	0.00	0.00
7. Preferences and Fraudulent Transfers Analysis – Prepare analyses for preferences and fraudulent transfers, including insolvency analyses.	0.00	0.00	0.00	0.00
8. General Ledger and Accounting Analysis – Analyze books and records of the debtor/estate.	0.00	0.00	0.00	0.00

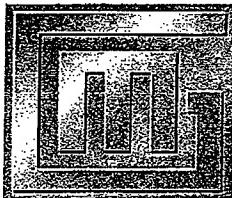
ATTACHMENT B – LOCAL FORM 102/RULE 2016-2
COMPENSATION BY PROJECT CATEGORY

PROJECT CATEGORY	TOTAL HOURS	GROSS FEES (\$)	ADJUST. (\$)	NET FEES (\$)
9. Post Petition Analysis – Review post petition transactions in books and records for potential recovery to the estate.	0.00	0.00	0.00	0.00
10. Case Consolidation Analysis – Review books and records, bank accounts, tax returns, and other information to determine if cases should be consolidated.	0.00	0.00	0.00	0.00
11. Access and Inventory Records – Obtain access into databases, download information, and inventory/store records.	0.00	0.00	0.00	0.00
12. Tax Preparation and Services – Review and respond to various tax notices (including income, payroll, sales and use), preparing and filing returns when necessary.	5.30	998.50	0.00	998.50
13. Reconstruction Accounting – Reconstruct books and records of debtor to bring transactions current.	0.00	0.00	0.00	0.00
14. Asset Analysis and Recovery – Identify potential assets through forensic accounting research of records.	0.00	0.00	0.00	0.00
15. Travel Time	0.00	0.00	0.00	0.00
Total	5.30	998.50	0.00	998.50

ATTACHMENT B - LOCAL FORM 102/RULE 2016-2
EXPENSE SUMMARY
MARCH 10, 2006 THROUGH MAY 31, 2007

EXPENSE CATEGORY	SERVICE PROVIDER/ DESCRIPTION	TOTAL EXPENSES (\$)
Computer Assisted Legal Research	Pacer	0.00
Facsimile	5 @ \$1 each	5.00
Long Distance Telephone		2.40
In-house Copying	116 copies @ \$.10 each	11.60
Locks	Speedy Key	0.00
Local Travel	Tolls, parking, mileage	0.00
Out-of-Town Travel	Tolls, parking, mileage	0.00
Lodging		0.00
Meals		0.00
Supplies		0.00
Courier & Express Carriers		0.00
Postage		9.98
Courier	NJ Lawyer	0.00
Software		0.00
Grand Total		28.98

EXHIBIT "A"

**Giuliano Miller & Company, LLC**

750 Rt. 73 South
Suite 110
Marlton NJ 08053

Phone: (856) 596-7000 Fax: (856) 596-8688

Ultimate Living Group, LLC

Invoice #: 17339

C/o Alfred T. Giuliano, Trustee

Date: 6/20/2007

750 Route 73 South, Suite 110

Date Due: 7/20/2007

Marlton NJ 08053

Client ID: 29059

Please return top portion with remittance.

For Professional Services Rendered as Follows:

962 Tax Preparation and Services

<u>Date</u>	<u>Description</u>	<u>Staff</u>	<u>Hours</u>	<u>Amount</u>
3/10/06	Review tax status for 2005 returns & extension	CMK	0.20	29.00
9/21/06	Review file for workpapers, accounting records	CMK	0.70	101.50
11/20/06	Discuss status of tax records w/ATG	CMK	0.20	29.00
11/20/06	T/C to Archive Solutions re Records; Left voicemail; Search for records	CMK	0.40	58.00
11/20/06	Search for Records in Storage for Tax Preparation	CMK	0.40	58.00
11/20/06	Discuss filing Bankruptcy returns w/ATG; Review docket on MOR's; summarize	CMK	2.40	348.00
5/31/07	Review tax filing requirements of LLC	ATG	1.00	375.00
			Subtotal	\$998.50

971 Billable Expenses

<u>Date</u>	<u>Description</u>	<u>Staff</u>	<u>Hours</u>	<u>Amount</u>
6/20/07	Telephone Expense	SRG	2.40	
6/20/07	5 Facsimiles @ \$1.00 each	SRG	5.00	
6/20/07	Postage Expense	SRG	9.98	
6/20/07	116 Copies @ \$.10 each	SRG	11.60	
			Subtotal	\$28.98

Invoice Total	\$1,027.48
Total Due:	\$1,027.48

EXHIBIT "B"

EXHIBIT B

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

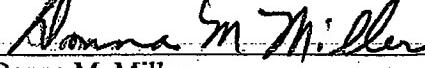
RE:	:	CHAPTER 7
THE ULTIMATE LIVING GROUP, LLC	:	CASE NO.: 07-00161 (JJF)
	:	
Debtor.	:	Hearing Date: To Be Determined
	:	Objection Deadline: To Be Determined

AFFIDAVIT OF DONNA M. MILLER

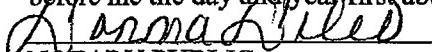
STATE OF NEW JERSEY)
)
) SS
 COUNTY OF BURLINGTON)

BE IT REMEMBERED, that on this 26 of June, 2007, personally appeared before me, the Subscriber, a Notary Public for the state and county aforesaid, **DONNA M. MILLER**, and being duly sworn according to law, deposes and says as follows:

1. I am an employee in the firm of Giuliano Miller and Company, LLC ("GMCO") which has served as accountants to Alfred T. Giuliano, Chapter 7 Trustee of The Ultimate Living Group, LLC (the "Debtor") in the above captioned Chapter 7 case.
2. I have read the foregoing Motion of GMCO for allowance of compensation and reimbursement of expenses and know the contents thereof and that the same are true and correct, to the best of my knowledge, information and belief.
3. There is no agreement or understanding between GMCO and any other person for a division of compensation as accountants to the Chapter 7 Trustee.
4. No division prohibited by the Bankruptcy Code will be made by GMCO.
5. No agreement prohibited by Title 18, Section 155 has been made.
6. We have reviewed the requirements of Local Rule 2016-2. The foregoing Motion complies with this rule.


 Donna M. Miller

SWORN TO AND SUBSCRIBED
 before me the day and year first above written.


 NOTARY PUBLIC

My commission expires DONNA DILEO
 Notary Public: New Jersey
 My Commission Expires: 07-10-2008

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 7
	:	
THE ULTIMATE LIVING GROUP, LLC,	:	Case No. 07-00161 (JJF)
	:	
Debtor.	:	Objection Deadline: To Be Determined
	:	Hearing Date: To Be Determined

**NOTICE OF APPLICATION FOR ORDER GRANTING FIRST
AND FINAL COMPENSATION AND REIMBURSEMENT OF EXPENSES
TO GIULIANO, MILLER AND COMPANY, LLC
AS ACCOUNTANTS TO THE TRUSTEE FOR THE PERIOD
MARCH 10, 2006 THROUGH JUNE 20, 2007**

PLEASE TAKE NOTICE that on June 29, 2007 Archer & Greiner, PC, counsel for Alfred T. Giuliano (the “Trustee”), Chapter 7 Trustee for the estate of The Ultimate Living Group, LLC filed an Application for an Order Granting the First and Final Compensation and Reimbursement of Expenses (the “Motion”) on behalf of Giuliano, Miller and Company, LLC (“Applicant”), accountants to the Trustee which seeks the following relief:

Applicant seeks allowance and payment of \$998.50 as compensation and \$28.98 for reimbursement of actual and necessary expenses for the period March 10, 2006 through June 20, 2007.

PLEASE TAKE FURTHER NOTICE that any objections to the Application must be made in writing, filed with the District Court and served upon the undersigned counsel for the Trustee, so as to actually be received by the District Court and Debtor’s counsel on or before **the objection deadline to be determined**.

PLEASE TAKE FURTHER NOTICE that a hearing on the Motion will be held on a **date to be determined** before The Honorable Joseph J. Farnan, Jr., United States District Court Judge, 844 King Street, Wilmington, Delaware. Only those objections made in writing, timely filed, and served in accordance with the above procedures will be considered.

John V. Fiorella, Esquire
Archer & Greiner
300 Delaware Ave., Suite 1370
Wilmington, DE 19801
Telephone: 302-777-4350
Facsimile: 302-777-4352

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED WITHOUT FURTHER HEARING OR NOTICE.

Dated: June 29, 2007
Wilmington, Delaware

By: /s/ John V. Fiorella
John V. Fiorella (No. 4330)
ARCHER & GREINER
A Professional Corporation
300 Delaware Avenue, Suite 1370
Wilmington, DE 19801
Telephone (302) 777-4350
Facsimile (302) 777-4352
Email jfiorella@archerlaw.com
Counsel for Alfred T. Giuliano, Ch. 7 Trustee

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re: : Chapter 7
THE ULTIMATE LIVING GROUP, LLC, : Case No. 07-00161 (JJF)
Debtor. :
: **Objection Deadline: To Be Determined**
: **Hearing Date: To Be Determined**

**ORDER APPROVING FIRST AND FINAL COMPENSATION AND
REIMBURSEMENT OF EXPENSES TO GIULIANO MILLER AND COMPANY, LLC,
AS ACCOUNTANTS TO THE TRUSTEE FOR THE PERIOD OF
MARCH 10, 2006 THROUGH JUNE 20, 2007**

Giuliano Miller and Company, LLC (“GMCO”), Accountants to Alfred T. Giuliano, Chapter 7 Trustee for the estate of The Ultimate Living Group, LLC having filed a Motion for and Order Granting Compensation and Reimbursement of Expenses (the “Motion) for the period of March 10, 2006 through June 20, 2007, and the Court having thoroughly reviewed the Motion; and the Court finding that: (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (b) notice of the Motion, and any hearing on the Motion, was adequate and proper under the circumstances; and (c) all persons with standing have been afforded the opportunity to be heard on the Motion; and after notice and hearing and for other and good cause:

1. The Motion is GRANTED.
 2. GMCO be and hereby is awarded compensation in the amount of \$998.50 for services rendered, and \$28.98 for costs and expenses incurred for the period March 10, 2006 through June 20, 2007.

3. The amount awarded shall be paid forthwith by the Chapter 7 Trustee.

The Honorable Joseph J. Farnan, Jr.
UNITED STATES DISTRICT COURT JUDGE

2730038v1

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re: : Chapter 7
: .
THE ULTIMATE LIVING GROUP, LLC, : Case No. 07-00161 (JJF)
: .
Debtor. : .
: .
: .

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the Application For First And Final Application of Giuliano, Miller and Company, LLC, For Allowance of Chapter 7 Compensation and Reimbursement of Expenses as Accountants To The Chapter 7 Trustee (the "Motion") was served on all parties on the attached service list by notice of electronic filing on June 29, 2007 and via regular first class mail on June 29, 2007.

Dated: June 29, 2007

ARCHER & GREINER, P.C.

By: /s/ John V. Fiorella.
John V. Fiorella (No. 4330)
ARCHER & GREINER
A Professional Corporation
300 Delaware Avenue, Suite 1370
Wilmington, DE 19801
Telephone (302) 777-4350
Facsimile (302) 777-4352
Email jfiorella@archerlaw.com
Counsel for Alfred T. Giuliano, Ch. 7 Trustee

**SERVICE LIST
THE ULTIMATE LIVING GROUP, LLC
CH. 7, CASE NO. 04-12990**

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Attorneys for Worldspan, L.P.

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France

URSAFF des Alpes Maritimes
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06200 Nice
France

Levy Properties
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75007 Paris
France

Office of the US Trustee
844 King St., Room 2207
Lockbox #35
Wilmington, DE 19899-0035
Facsimile:

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France

France Telecom
ADV Seg N 06BP 2089
16102 Nice Cedex 2
France

Munegu
28 Bis Avenue de l'Annociade
MC 98000
Monaco
France

Commerce Associates
Attn: Landlord
Tenant The Ultimate Living Group, LLC
One Commerce Center, 1201 N. Orange St.
Wilmington, DE 19801